



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

December 10, 2024

Tom T. Ross, Jr., Esq.
Attorney, Coahoma County Board of Supervisors
P.O. Box 579
Clarksdale, Mississippi 38614

Re: County Coroner Mileage Reimbursement

Dear Mr. Ross:

The Office of the Attorney General has received your request for an official opinion.

Background

The board of supervisors of Coahoma County (“Board”) designated a van to be used by the county coroner for the transport of bodies. The designated county van was not reliable for the purposes of long-distance trips to Jackson to transport bodies for autopsies. So, the coroner utilized a vehicle owned by his funeral home for those trips. The coroner has submitted an invoice for his actual expenses incurred in transporting bodies to Jackson for autopsies using his funeral home vehicle.

Question Presented

If the Board makes the finding that the transport of bodies for autopsies is reasonable and necessary, does the Board have the authority to pay such invoice?

Brief Response

Yes, the Board has the authority to pay an invoice for the actual expenses incurred by the coroner, which would include the cost of transportation of a body for autopsy.

Applicable Law and Discussion

As an initial matter, the scope of this opinion is limited exclusively to the Board’s prospective authority under state law to pay the invoice described above.

In addition, to the extent your request raises questions that might be affected by Mississippi’s Ethics in Government Laws, we direct you to the Mississippi Ethics Commission.

Mississippi Code Annotated Section 41-61-75(1)(a) provides in relevant part: “A medical examiner or his deputy shall receive One Hundred Eighty-five Dollars (\$185.00) for each completed report of investigation of death, *plus the examiner's actual expenses.*” (emphasis added). We note that under this Section, the amount remains \$185.00 through Dec. 31, 2027, and increases to \$195.00 on Jan. 1, 2028.

This office has previously and consistently opined that Section 41-61-75 allows a county coroner to receive payment for mileage reasonably incurred as a direct result of an investigation of a death. *See MS AG Op., Haque* (July 21, 2000); *MS AG Op., Meredith* (Dec. 6, 1996).

Further, Section 41-61-61(4) provides:

Upon oral or written authorization of the medical examiner, if an autopsy is to be performed, the body shall be transported directly to an autopsy facility in a suitable secure conveyance, and *the expenses of transportation shall be paid by the county for which the service is provided.* The county may contract with individuals or make available a vehicle to the medical examiner or law enforcement personnel for transportation of bodies.

(emphasis added).

As it pertains to the use of a private vehicle in lieu of a designated county vehicle, our office has opined as follows:

When an autopsy is to be performed, the county is responsible for the expenses of transporting the body. Although Section 41-61-61(4) would authorize the county to contract with a funeral home to provide transportation of a body, it is not a requirement. The statute also authorizes a county, when an autopsy is required, to make a vehicle available to the county coroner/medical examiner to transport the body. *It is our opinion that if there is no county vehicle available, the medical examiner may utilize his/her private vehicle for transportation of a dead body when an autopsy is required, and the county may compensate the county coroner/medical examiner for the expense of transporting a body.*

MS AG Op., *White* * at 1 (Mar. 4, 2016) (emphasis added) (internal citations omitted).

In conclusion, under Sections 41-61-61(4) and 41-61-75(1)(a), and consistent with prior opinions of this office, the Board has the authority to pay a mileage reimbursement invoice from the county coroner for actual expenses incurred in the transportation of a body for autopsy.

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: */s/ Caleb A. Pracht*

Caleb A. Pracht
Special Assistant Attorney General

OFFICIAL OPINION